

FYE 2009 Review - Annual Financial Report

School District: Carter County
 Audit Firm Name: Donald R. Gossett & Company, LLC.
 Date: 2/15/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	4,654,288.61	4,757,276.97	-102,988.36	4,766,595.00	-9,318.03	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	6,432,248.00	-6,432,248.00	0.00	6,432,248.00	
Revenue (State) - 3XXX (Not 3900)	23,444,544.59	23,444,544.59	0.00	29,876,793.00	-6,432,248.41	
Revenue (Federal) - 4XXX	213,864.34	224,183.66	-10,319.32	224,184.00	-0.34	
Total Revenues	28,312,697.54	34,858,253.22	-6,545,555.68	34,867,572.00	-9,318.78	
Expenditures-Not including Transfers Out or On Behalf	27,937,556.41	28,003,010.11	-65,453.70	34,435,258.00	-6,432,247.89	
Expenditures-On Behalf	0.00	6,432,248.00	-6,432,248.00	0.00	6,432,248.00	
Total Expenditures	27,937,556.41	34,435,258.11	-6,497,701.70	34,435,258.00	0.11	
Excess (Deficiency) of Revenues Over Expenditures	375,141.13	422,995.11	-47,853.98	432,314.00	-9,318.89	
Other Financing Sources - Not Transfers In	16,429.73	16,429.73	0.00	7,112.00	9,317.73	
Other Financing Sources - Transfers In Only - 52XX Transfers	99,836.60	99,836.60	0.00	99,837.00	-0.40	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	127,044.19	127,044.19	0.00	127,044.00	0.19	
Total Other Financing Sources, Uses and Transfers	-10,777.86	-10,777.86	0.00	-20,095.00	9,317.14	See page 11 of audit report; Proceeds from sale of equipment is included
Net Change in Fund Balance	364,363.27	412,217.25	-47,853.98	412,219.00	-1.75	
Beginning Fund Balance - July 1	2,013,112.87	2,013,112.87	0.00	2,013,113.00	-0.13	
Ending Balance - June 30	2,377,476.14	2,425,330.12	-47,853.98	2,425,332.00	-1.88	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	6,432,248.00	-6,432,248.00	0.00	6,432,248.00	
On-Behalf Expenditures by Fund	0.00	6,432,248.00	-6,432,248.00	0.00	6,432,248.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	18,920.65	18,920.65	0.00	18,921.00	-0.35	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	2,303,446.90	2,303,446.90	0.00	2,303,447.00	-0.10	
Revenue (Federal) – 4XXX	3,816,217.71	3,816,217.71	0.00	3,816,218.00	-0.29	
Total Revenues	6,138,585.26	6,138,585.26	0.00	6,138,586.00	-0.74	
Expenditures-Not including Transfers Out and not 0280	6,232,967.08	6,230,967.08	2,000.00	6,230,968.00	-0.92	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	6,232,967.08	6,230,967.08	2,000.00	6,230,968.00	-0.92	
Excess (Deficiency) of Revenues Over Expenditures	-94,381.82	-92,381.82	-2,000.00	-92,382.00	0.18	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	101,521.56	101,521.56	0.00	101,522.00	-0.44	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	6,000.00	6,000.00	0.00	9,140.00	-3,140.00	See page 11 of audit report
Total Other Financing Sources, Uses and Transfers	95,521.56	95,521.56	0.00	92,382.00	3,139.56	
Net Change in Fund Balance	1,139.74	3,139.74	-2,000.00	0.00	3,139.74	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	1,139.74	3,139.74	-2,000.00	0.00	3,139.74	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	431,514.00	431,514.00	0.00	431,514.00	0.00	
Total Revenues	431,514.00	431,514.00	0.00	431,514.00	0.00	
Expenditures-Not including Transfers Out	78,489.00	78,489.00	0.00	78,489.00	0.00	
Total Expenditures	78,489.00	78,489.00	0.00	78,489.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	353,025.00	353,025.00	0.00	353,025.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	353,025.00	353,025.00	0.00	353,025.00	0.00	
Total Other Financing Sources, Uses and Transfers	-353,025.00	-353,025.00	0.00	-353,025.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	440,365.00	440,365.00	0.00	440,365.00	0.00	
Revenue (State) – 3XXX	1,102,686.00	1,102,686.00	0.00	1,102,686.00	0.00	
Total Revenues	1,543,051.00	1,543,051.00	0.00	1,543,051.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	1,543,051.00	1,543,051.00	0.00	1,543,051.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	2,569,193.02	2,569,193.02	0.00	2,569,193.00	0.02	
Total Other Financing Sources, Uses and Transfers	-2,569,193.02	-2,569,193.02	0.00	-2,569,193.00	-0.02	
Net Change in Fund Balance	-1,026,142.02	-1,026,142.02	0.00	-1,026,142.00	-0.02	
Beginning Fund Balance - July 1	1,452,177.96	1,452,177.96	0.00	1,452,178.00	-0.04	
Ending Balance - June 30	426,035.94	426,035.94	0.00	426,036.00	-0.06	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	6,492.76	6,492.76	0.00	6,494.00	-1.24	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	6,492.76	6,492.76	0.00	6,494.00	-1.24	
Expenditures-Not including Transfers Out	905,190.57	905,190.57	0.00	905,191.00	-0.43	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	905,190.57	905,190.57	0.00	905,191.00	-0.43	
Excess (Deficiency) of Revenues Over Expenditures	-898,697.81	-898,697.81	0.00	-898,697.00	-0.81	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	1,463,136.41	1,463,136.41	0.00	1,463,136.00	0.41	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	1,463,136.41	1,463,136.41	0.00	1,463,136.00	0.41	
Net Change in Fund Balance	564,438.60	564,438.60	0.00	564,439.00	-0.40	
Beginning Fund Balance - July 1	0.00	0.00	0.00	140,394.00	-140,394.00	Beginning balance differences to be determined
Ending Balance - June 30	564,438.60	564,438.60	0.00	704,833.00	-140,394.40	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	1,219,891.00	-1,219,891.00	Refer to page 32 of audit report; the difference is recorded in Fund 410 in the AFR.
Total Revenues	0.00	0.00	0.00	1,219,891.00	-1,219,891.00	
Expenditures - Not Including Transfers Out	688,209.36	925,746.14	-237,536.78	8,830,828.00	-7,905,081.86	
Total Expenditures	688,209.36	925,746.14	-237,536.78	8,830,828.00	-7,905,081.86	
Excess (Deficiency) of Revenues Over Expenditures	-688,209.36	-925,746.14	237,536.78	-7,610,937.00	6,685,190.86	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	6,115,000.00	-6,115,000.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	1,492,604.24	1,492,604.24	0.00	1,492,604.00	0.24	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	1,492,604.24	1,492,604.24	0.00	7,607,604.00	-6,114,999.76	
Net Change in Fund Balance	804,394.88	566,858.10	237,536.78	-3,333.00	570,191.10	
Beginning Fund Balance - July 1	-17,427,995.34	-17,427,995.34	0.00	33,648.00	-17,461,643.34	Beginning balance differences to be determined
Ending Balance - June 30	-16,623,600.46	-16,861,137.24	237,536.78	30,315.00	-16,891,452.24	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	1,219,890.65	1,219,890.65	0.00	0.00	1,219,890.65	Debt Service Funds per audit report are entered above.
Total Revenues	1,219,890.65	1,219,890.65	0.00	0.00	1,219,890.65	
Expenditures - Not Including Transfers Out	343,170.58	343,861.20	-690.62	0.00	343,861.20	
Total Expenditures	343,170.58	343,861.20	-690.62	0.00	343,861.20	
Excess (Deficiency) of Revenues Over Expenditures	876,720.07	876,029.45	690.62	0.00	876,029.45	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	876,720.07	876,029.45	690.62	0.00	876,029.45	
Beginning Fund Balance - July 1	-17,427,995.34	-17,427,995.34	0.00	0.00	-17,427,995.34	
Ending Balance - June 30	-16,551,275.27	-16,551,965.89	690.62	0.00	-16,551,965.89	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	37,652,231.21	44,197,786.89	-6,545,555.68	44,207,108.00	-9,321.11	See explanations above
Total Expenditures - Governmental Funds	36,185,583.00	42,919,512.10	-6,733,929.10	50,480,734.00	-7,561,221.90	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	1,466,648.21	1,278,274.79	188,373.42	-6,273,626.00	7,551,900.79	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	118,266.33	118,266.33	0.00	6,220,809.00	-6,102,542.67	
Net Change in Fund Balance - Governmental Funds	1,584,914.54	1,396,541.12	188,373.42	-52,817.00	1,449,358.12	
Beginning Fund Balance - July 1 - Governmental Funds	-31,390,699.85	-31,390,699.85	0.00	3,639,333.00	-35,030,032.85	
Ending Fund Balance - June 30 - Governmental Funds	-29,805,785.31	-29,994,158.73	188,373.42	3,586,516.00	-33,580,674.73	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	519,745.68	519,745.68	0.00	519,746.00	-0.32	
Total Operating Revenues	519,745.68	519,745.68	0.00	519,746.00	-0.32	
Expenditures-Not including Transfers Out or On-behalf	2,145,618.25	2,145,618.25	0.00	2,367,086.00	-221,467.75	
Expenditures-On Behalf	0.00	242,947.00	-242,947.00	0.00	242,947.00	
Expenditures - Depreciation Only (Fund 81)	51,602.03	51,508.73	93.30	51,509.00	-0.27	
Total Operating Expenses	2,197,220.28	2,440,073.98	-242,853.70	2,418,595.00	21,478.98	
Operating Income (Loss)	-1,677,474.60	-1,920,328.30	242,853.70	-1,898,849.00	-21,479.30	
Non-Operating Revenue - Interest Income Only (Local) - 1510	11,800.37	11,800.37	0.00	11,800.00	0.37	
Revenue (State) – 3XXX	27,519.00	27,519.00	0.00	270,466.00	-242,947.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	242,947.00	-242,947.00	0.00	242,947.00	
Donated Commodities – 4550	137,408.00	137,408.00	0.00	137,408.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,623,825.00	1,623,825.00	0.00	1,623,825.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	37,794.66	-37,794.66	-4,543.00	42,337.66	Refe to page 16 of audit report
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,800,552.37	2,081,294.03	-280,741.66	2,038,956.00	42,338.03	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	98,696.86	98,696.86	0.00	60,902.00	37,794.86	Refer to page 16 of audit report
Net Transfers In (Out)	-98,696.86	-98,696.86	0.00	-60,902.00	-37,794.86	
Change in Net Assets	24,380.91	62,268.87	-37,887.96	79,205.00	-16,936.13	
Beginning Net Assets - July 1	528,568.43	528,568.43	0.00	885,375.00	-356,806.57	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	552,949.34	590,837.30	-37,887.96	964,580.00	-373,742.70	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	519,745.68	519,745.68	0.00	519,746.00	-0.32	
Total Operating Expenses - Proprietary Funds	2,197,220.28	2,440,073.98	-242,853.70	2,418,595.00	21,478.98	
Operating Income (Loss) - Proprietary Funds	-1,677,474.60	-1,920,328.30	242,853.70	-1,898,849.00	-21,479.30	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,800,552.37	2,081,294.03	-280,741.66	2,038,956.00	42,338.03	
Net Transfers In (Out) - Proprietary Funds	-98,696.86	-98,696.86	0.00	-60,902.00	-37,794.86	
Net Income (Loss) - Proprietary Funds	24,380.91	62,268.87	-37,887.96	79,205.00	-16,936.13	
Net Assets, July 1, 2008 - Proprietary Funds	528,568.43	528,568.43	0.00	885,375.00	-356,806.57	
Net Assets, June 30, 2009 - Proprietary Funds	552,949.34	590,837.30	-37,887.96	964,580.00	-373,742.70	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	3,327.00	-3,327.00	See page 19 of audit report; Private Purpose Trust Funds are not included in Munis
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	3,327.00	-3,327.00	
Deductions	0.00	0.00	0.00	2,500.00	-2,500.00	
Total Deductions	0.00	0.00	0.00	2,500.00	-2,500.00	
Change in Net Assets	0.00	0.00	0.00	827.00	-827.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	188,437.00	-188,437.00	Beginning balance differences to be determined
Ending Net Assets - June 30	0.00	0.00	0.00	189,264.00	-189,264.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	3,327.00	-3,327.00	See explanations above
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	2,500.00	-2,500.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	827.00	-827.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	188,437.00	-188,437.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	189,264.00	-189,264.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	242,947.00	-242,947.00	242,947.00	0.00	Refer to page 17 of audit report; On behalf payments
Fund 51 - On-Behalf Expenditures	0.00	242,947.00	-242,947.00	0.00	242,947.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	1,878,442.94	1,876,056.95	2,385.99	1,881,564.00	-5,507.05	Refer to page 25 of audit report; unexplained difference
Depreciation Expense - Fund 81	51,602.03	51,508.73	93.30	161,031.00	-109,522.27	Refer to page 26 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	6,675,195.00	-6,675,195.00	6,675,196.76	-1.76	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	
On-Behalf Payments (Audit - KDE Web)	0.00	-6,675,195.00	6,675,195.00	-6,675,196.76	1.76	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	1,878,442.94	1,913,851.61	-35,408.67	0.00	1,913,851.61	Not evaluating at this time
Change Total assets	-1,878,442.94	-1,913,851.61	35,408.67	0.00	-1,913,851.61	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,878,442.94	-1,913,851.61	35,408.67	0.00	-1,913,851.61	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	37,794.66	-37,794.66	0.00	37,794.66	Not evaluating at this time
Deductions	51,602.03	51,508.73	93.30	0.00	51,508.73	
Change Total assets	-51,602.03	-13,714.07	-37,887.96	0.00	-13,714.07	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-51,602.03	-13,714.07	-37,887.96	0.00	-13,714.07	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	37,794.66	-37,794.66	0.00	37,794.66	See above
Total Deductions - Fixed Assets	1,930,044.97	1,965,360.34	-35,315.37	0.00	1,965,360.34	
Change in Total Fixed Assets	-1,930,044.97	-1,927,565.68	-2,479.29	0.00	-1,927,565.68	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-1,930,044.97	-1,927,565.68	-2,479.29	0.00	-1,927,565.68	